

**Trends in School Corporation Expenditures By Object  
Biannual Financial Report Data  
Merrillville Community School (4600)**

<b>Merrillville Community School (4600)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$19,018,986	\$20,417,569	\$20,995,941	\$20,615,617	2%	-2%
Group Health Insurance (222)	\$2,939,399	\$4,091,562	\$3,528,646	\$4,033,680	8%	14%
Noncertified Salaries (120)	\$3,517,747	\$3,521,207	\$3,512,267	\$3,278,784	-2%	-7%
<b>Purchased From Another School Corporation or Educational Service Agency Within the State (591)</b>	\$3,646,193	\$3,467,778	\$2,014,500	\$2,463,148	-9%	22%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,228,558	\$1,470,639	\$1,952,114	\$1,631,417	7%	-16%
Social Security-Certified Employee Retirement (212)	\$1,409,110	\$1,510,467	\$1,552,173	\$1,518,461	2%	-2%
Textbooks (630)	\$0	\$0	\$307,291	\$595,613	N/A	94%
Nonlicensed Employees Temporary Salaries (136)	\$458,708	\$593,529	\$626,795	\$500,986	2%	-20%
Operational Supplies (611)	\$617,533	\$504,157	\$410,776	\$368,203	-12%	-10%
Computer Hardware (741)	\$196,267	\$142,542	\$487,083	\$344,708	15%	-29%
Public Employees Retirement Fund (214)	\$241,949	\$294,174	\$383,713	\$337,879	9%	-12%
<b>are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)</b>	\$46,626	\$101,062	\$197,448	\$276,346	56%	40%
Social Security-Noncertified Employee Retirement (211)	\$294,526	\$294,384	\$292,977	\$268,451	-2%	-8%
Other Employee Benefits (241 to 290)	\$0	\$0	\$115,780	\$222,831	N/A	92%
Workers Compensation Insurance (225)	\$45,419	\$285,918	\$252,766	\$214,608	47%	-15%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$219,951	\$237,435	\$273,744	\$176,650	-5%	-35%
Severance/Early Retirement Pay (213)	\$363,354	\$409,421	\$286,198	\$150,445	-20%	-47%
Pre-2008 object code - temporary salaries (header) (130)	\$83,098	\$99,117	\$95,712	\$69,724	-4%	-27%
<b>Other Purchased Professional and Technical Services (319)</b>	\$33,442	\$27,945	\$33,122	\$56,462	14%	70%
Group Accident Insurance (223)	\$50,382	\$42,651	\$40,701	\$47,856	-1%	18%
Wireless Equipment (743)	\$0	\$27,608	\$313,049	\$43,373	N/A	-86%
Library Books (640)	\$60,229	\$42,033	\$44,336	\$37,915	-11%	-14%
Group Life Insurance (221)	\$33,393	\$37,208	\$30,371	\$35,401	1%	17%
Travel (580)	\$42,279	\$91,957	\$31,604	\$28,022	-10%	-11%
<b>Purchased Professional and Technnical Staff Services (314)</b>	\$48,235	\$16,829	\$6,754	\$24,484	-16%	263%
Postage and Postage Machine Rental (532)	\$16,455	\$21,264	\$9,394	\$18,580	3%	98%
Technology Related Professional Development (748)	\$103,661	\$25,764	\$36,585	\$18,324	-35%	-50%
Other General Supplies (615, 660 to 689)	\$41,819	\$59,664	\$32,197	\$16,233	-21%	-50%
Connectivity (744)	\$0	\$4,820	\$14,621	\$14,334	N/A	-2%
Unemployment compensation (230)	\$12,609	\$0	\$0	\$10,600	-4%	N/A
Printing and Binding (550)	\$30,293	\$24,932	\$21,586	\$6,722	-31%	-69%
Other Technology Hardware (746)	\$50,992	\$30,779	\$37,178	\$6,579	-40%	-82%
<b>Purchased Professional and Technnical Instructional Programs Improvement Services (312)</b>	\$34,574	\$99,912	\$12,960	\$4,744	-39%	-63%
Purchased Professional and Technnical Data Processing Services (316)	\$0	\$0	\$2,367	\$4,728	N/A	100%
Periodicals (650)	\$6,096	\$10,723	\$1,079	\$4,539	-7%	321%

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<b>Merrillville Community School (4600)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Purchased Property Services; Rentals (440)	\$13,429	\$7,146	\$6,319	\$3,123	-31%	-51%
Overtime Salaries (140)	\$3,377	\$2,508	\$3,511	\$1,759	-15%	-50%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$1,560	N/A	N/A
Dues and Fees (810)	\$6,500	\$1,750	\$1,750	\$250	-56%	-86%
Other Purchased Services (593)	\$0	\$0	\$0	\$25	N/A	N/A
Official Bond Premiums (525)	\$1,700	\$200	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$7,292	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$10,796	\$2,400	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$34,934,977</b>	<b>\$38,019,054</b>	<b>\$37,965,408</b>	<b>\$37,453,165</b>	<b>2%</b>	<b>-1%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$2,341,652	\$2,587,434	\$2,648,812	\$2,616,345	3%	-1%
Noncertified Salaries (120)	\$1,066,932	\$1,156,366	\$1,125,555	\$1,135,749	2%	1%
Group Health Insurance (222)	\$544,294	\$748,991	\$589,243	\$653,236	5%	11%
Teacher Retirement Fund, After 7-1-95 (216)	\$153,619	\$185,256	\$230,437	\$225,228	10%	-2%
Social Security-Certified Employee Retirement (212)	\$194,842	\$213,925	\$217,781	\$215,217	3%	-1%
Public Employees Retirement Fund (214)	\$82,941	\$103,439	\$134,034	\$128,139	11%	-4%
Social Security-Noncertified Employee Retirement (211)	\$62,676	\$65,350	\$63,324	\$63,548	0%	0%
Severance/Early Retirement Pay (213)	\$26,043	\$31,384	\$39,035	\$47,969	16%	23%
Other Employee Benefits (241 to 290)	\$0	\$0	\$18,717	\$47,099	N/A	152%
Purchased Professional and Technical Data Processing Services (316)	\$26,161	\$56,125	\$46,789	\$38,507	10%	-18%
Workers Compensation Insurance (225)	\$3,072	\$23,649	\$31,062	\$29,928	77%	-4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$20,111	\$22,800	\$28,053	\$14,154	-8%	-50%
Operational Supplies (611)	\$13,084	\$10,170	\$10,038	\$9,216	-8%	-8%
Unemployment compensation (230)	\$375	\$0	\$0	\$8,809	120%	N/A
Group Accident Insurance (223)	\$9,062	\$7,060	\$6,848	\$8,006	-3%	17%
Group Life Insurance (221)	\$5,156	\$5,226	\$4,864	\$6,396	6%	32%
Pre-2008 object code - temporary salaries (header) (130)	\$19,900	\$5,062	\$9,013	\$4,539	-31%	-50%
Travel (580)	\$503	\$652	\$1,120	\$846	14%	-24%
Overtime Salaries (140)	\$11,948	\$2,340	\$945	\$578	-53%	-39%
Pre-2008 object code - Other Employee Benefits (240)	\$961	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$2,000	\$0	\$1,550	\$0	-100%	-100%
<b>Student Instructional Support Total</b>	<b>\$4,585,332</b>	<b>\$5,225,230</b>	<b>\$5,207,221</b>	<b>\$5,253,508</b>	<b>3%</b>	<b>1%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$6,104,688	\$6,532,120	\$6,632,200	\$6,597,302	2%	-1%

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Food Purchases (614)	\$1,505,717	\$1,612,337	\$1,711,953	\$1,743,937	4%	2%
Heating and Cooling for Buildings - Gas (622)	\$1,221,226	\$1,316,483	\$1,274,246	\$1,639,271	8%	29%
Group Health Insurance (222)	\$1,384,675	\$1,857,654	\$1,277,487	\$1,505,824	2%	18%
Public Employees Retirement Fund (214)	\$536,296	\$654,705	\$870,198	\$789,751	10%	-9%
Certified Salaries (110)	\$700,889	\$682,903	\$696,187	\$650,762	-2%	-7%
Operational Supplies (611)	\$635,350	\$567,528	\$651,624	\$648,332	1%	-1%
Workers Compensation Insurance (225)	\$48,593	\$213,108	\$405,909	\$628,427	90%	55%
Social Security-Noncertified Employee Retirement (211)	\$503,886	\$532,065	\$538,761	\$539,532	2%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$364,788	\$404,894	\$435,864	\$532,751	10%	22%
Equipment (730)	\$364,752	\$274,221	\$578,232	\$531,352	10%	-8%
Gasoline and Lubricants (613)	\$456,270	\$510,928	\$518,008	\$449,554	0%	-13%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$778,657	\$338,577	\$301,823	\$352,852	-18%	17%
Pre-2008 object code - temporary salaries (header) (130)	\$247,220	\$221,403	\$223,541	\$215,515	-3%	-4%
Heating and Cooling for Buildings - Electricity (621)	\$296,533	\$69,176	\$147,799	\$189,011	-11%	28%
Other Employee Benefits (241 to 290)	\$54,075	\$62,475	\$88,884	\$157,840	31%	78%
Purchased Property Services; Rentals (440)	\$0	\$86,162	\$165,625	\$140,216	N/A	-15%
Overtime Salaries (140)	\$132,114	\$124,814	\$118,636	\$134,020	0%	13%
Other Purchased Professional and Technical Services (319)	\$45,894	\$57,770	\$87,771	\$87,523	18%	0%
Miscellaneous Objects (876 to 899)	\$32,480	\$31,066	\$63,326	\$71,196	22%	12%
Travel (580)	\$96,110	\$89,909	\$66,458	\$63,913	-10%	-4%
Purchased Professional and Technnical Data Processing Services (316)	\$18,587	\$20,165	\$46,435	\$47,182	26%	2%
Utility Services Removal of Refuse and Garbage (412)	\$48,703	\$57,368	\$37,514	\$45,621	-2%	22%
Severance/Early Retirement Pay (213)	\$80,880	\$95,068	\$63,244	\$42,148	-15%	-33%
Other Technology Hardware (746)	\$283,156	\$17,436	\$52,098	\$40,345	-39%	-23%
Computer Hardware (741)	\$43,816	\$118,855	\$100,492	\$39,740	-2%	-60%
Telecommunications Equipment (745)	\$266,052	\$25,732	\$43,668	\$36,881	-39%	-16%
Vehicles (731)	\$902,572	\$927,133	\$0	\$36,295	-55%	N/A
Purchased Services; Student Transportation Services (510)	\$35,404	\$36,191	\$4,558	\$28,311	-5%	> 500%
Telephone (531)	\$39,539	\$30,778	\$21,303	\$23,308	-12%	9%
Tires and Repairs (612)	\$30,646	\$38,030	\$874	\$21,015	-9%	> 500%
Postage and Postage Machine Rental (532)	\$3,751	\$11,786	\$12,263	\$19,560	51%	60%
Board Members Compensation (115)	\$18,302	\$19,302	\$21,718	\$18,718	1%	-14%
Group Life Insurance (221)	\$17,411	\$16,760	\$14,808	\$18,501	2%	25%
Social Security-Certified Employee Retirement (212)	\$27,743	\$24,856	\$25,384	\$16,767	-12%	-34%
Teacher Retirement Fund, After 7-1-95 (216)	\$5,739	\$3,777	\$100	\$16,171	30%	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$20,672	\$65,797	\$6,613	\$15,216	-7%	130%

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<b>Purchased Professional and Technical Board of Education Services (318)</b>	\$16,594	\$15,055	\$15,537	\$13,130	-6%	-15%
Group Accident Insurance (223)	\$18,472	\$11,523	\$10,693	\$12,545	-9%	17%
Dues and Fees (810)	\$18,607	\$19,638	\$14,660	\$10,175	-14%	-31%
Other Purchased Services (593)	\$7,199	\$7,921	\$6,728	\$7,942	2%	18%
<b>Purchased Professional and Technical Staff Services (314)</b>	\$1,200	\$4,117	\$1,175	\$7,920	60%	> 500%
Connectivity (744)	\$29,435	\$13,617	\$7,870	\$7,414	-29%	-6%
Printing and Binding (550)	\$11,282	\$11,079	\$5,293	\$5,834	-15%	10%
Purchased Property Services; Cleaning Services (420)	\$5,804	\$6,350	\$5,920	\$5,760	0%	-3%
Technology Related Professional Development (748)	\$586	\$4,585	\$0	\$4,125	63%	N/A
Advertising (540)	\$5,064	\$3,252	\$4,987	\$3,979	-6%	-20%
<b>Purchased From Another School Corporation or Educational Service Agency Within the State (591)</b>	\$3,559	\$6,958	\$7,626	\$3,630	0%	-52%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$9,753	\$10,998	\$13,580	\$2,733	-27%	-80%
Official Bond Premiums (525)	\$4,775	\$3,484	\$4,035	\$2,410	-16%	-40%
Unemployment compensation (230)	\$6,601	\$0	\$0	\$2,241	-24%	N/A
Periodicals (650)	\$1,814	\$1,684	\$1,364	\$893	-16%	-35%
Textbooks (630)	\$404,697	\$997,413	\$0	\$0	-100%	N/A
Buildings (720)	\$33,844	\$99,027	\$0	\$0	-100%	N/A
<b>Purchased Professional and Technical Instructional Programs Improvement Services (312)</b>	\$64,017	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$1,032	\$0	\$0	\$0	-100%	N/A
<b>Overhead and Operational Total</b>	<b>\$17,997,521</b>	<b>\$18,966,035</b>	<b>\$17,405,069</b>	<b>\$18,225,391</b>	<b>0%</b>	<b>5%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$20,282,178	\$20,510,550	\$21,231,556	\$21,533,575	2%	1%
Other Purchased Professional and Technical Services (319)	\$241,102	\$220,841	\$2,449,126	\$2,167,941	73%	-11%
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$41,278	\$41,278	\$1,488,659	N/A	> 500%
Equipment (730)	\$843,551	\$1,363,478	\$927,207	\$993,695	4%	7%
Certified Salaries (110)	\$436,288	\$427,964	\$439,878	\$438,502	0%	0%
Interest on Bonds or Notes (832)	\$606,340	\$474,422	\$290,263	\$334,923	-14%	15%
Purchased Property Services; Construction Services (450)	\$48,490	\$161,166	\$10,510	\$226,546	47%	> 500%
Pre-2008 object code - temporary salaries (header) (130)	\$63,076	\$66,196	\$65,586	\$58,880	-2%	-10%
Noncertified Salaries (120)	\$45,549	\$43,393	\$36,211	\$38,180	-4%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$27,094	\$32,142	\$38,600	\$31,562	4%	-18%
Social Security-Certified Employee Retirement (212)	\$26,505	\$27,103	\$25,088	\$24,600	-2%	-2%
Operational Supplies (611)	\$8,758	\$20,393	\$13,909	\$18,543	21%	33%
Social Security-Noncertified Employee Retirement (211)	\$14,929	\$13,809	\$17,329	\$16,687	3%	-4%
Public Employees Retirement Fund (214)	\$3,669	\$3,438	\$3,557	\$3,331	-2%	-6%

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Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,794	\$2,056	\$2,541	\$2,061	4%	-19%
Postage and Postage Machine Rental (532)	\$0	\$0	\$0	\$161	N/A	N/A
Workers Compensation Insurance (225)	\$649	\$4,173	\$5,226	\$0	-88%	-100%
Vehicles (731)	\$3,090	\$387	\$0	\$0	-100%	N/A
Nonlicensed Employees Temporary Salaries (136)	\$358	\$0	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$13,520	\$26,110	\$0	\$0	-100%	N/A
Buildings (720)	\$89,660	\$0	\$0	\$0	-100%	N/A
Board Members Compensation (115)	\$250	\$0	\$0	\$0	-100%	N/A
Group Health Insurance (222)	\$2,014	\$9,324	\$1,821	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$0	\$759,000	\$1,544,000	\$0	N/A	-100%
Computer Hardware (741)	\$227,515	\$21,637	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$0	\$0	\$0	-\$284	N/A	N/A
<b>Nonoperational Total</b>	<b>\$22,986,379</b>	<b>\$24,228,860</b>	<b>\$27,143,686</b>	<b>\$27,377,561</b>	<b>4%</b>	<b>1%</b>
<b>Grand Total</b>	<b>\$80,504,208</b>	<b>\$86,439,179</b>	<b>\$87,721,384</b>	<b>\$88,309,625</b>	<b>2%</b>	<b>1%</b>